

FILED  
RICHARD W. MAGEL  
CLERK OF COURT

district court of the United States  
Southern district of Ohio SEP 29 PM 2: 12  
Eastern Division  
85 Marconi Blvd. U.S. DISTRICT COURT  
Columbus, OH 43215 SOUTHERN DIST. OHIO  
EAST. DIV. COLUMBUS

Roger Carlton Johnson, ) Civil No. 2:16-cv-1064  
)  
Plaintiff ) Judge Watson  
)  
v. ) Magistrate Judge Jolson  
)  
UNITED STATES, )  
Defendant )

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**Objections to Magistrate's Report & Recommendation**

Now comes the Plaintiff, Roger C. Johnson, and timely files these objections to the magistrate's September 25, 2017 Report & Recommendation ("R&R").

A Memorandum in Support is attached hereto and fully incorporated herein.

WHEREFORE, the Plaintiff prays that the Court overrule the magistrate's R&R.

Respectfully submitted,

  
Roger Carlton Johnson  
3861 Rangoon Drive  
Westerville, Ohio 43081

**Memorandum in Support**

**OBJECTION #1:**

Plaintiff objects to the magistrate's statement "that he [Plaintiff] is not subject to the federal income tax."

Plaintiff has never claimed he is not subject to the federal income tax. Plaintiff claims that he does not owe any federal income tax. Plaintiff has never received any federal income nor has he ever been involved in a privileged activity which would make him liable for the federal income tax.

**OBJECTION #2:**

Plaintiff objects to the magistrate's statement that "the United States is immune from suit and Plaintiff's requested relief is otherwise barred ..."

42 USC 1983 waives any immunity claimed by Defendants. The government is the servant and the people are the masters. No servant can claim immunity from its master.

42 USC 1983 states:

"Every person who under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, Suit in equity, or other proper proceeding for redress..."

The statute's statement "shall be liable" is a waiver of immunity. Furthermore, the statute extends this liability to actions at law, suits in equity, or other proceedings for redress.

**OBJECTION #3:**

Plaintiff objects to the magistrate's statements that Defendants are immune from RICO, the Hobbs Act and the Anti-Injunction Act.

The waiver of immunity under 42 USC 1983 extends to "other proceedings for redress." RICO, the Hobbs Act and the Anti-Injunction Act fall into the category of other proceedings, so Defendants have waived any immunity under those proceedings.

It must be noted that Plaintiff is not trying to prohibit the assessment or collection of federal taxes. Since Plaintiff does not owe any federal taxes, he is seeking to prohibit Defendants from taking his money for federal taxes that he does not owe. This is theft of Plaintiff's property.

**OBJECTION #4:**

Plaintiff objects to the magistrate's statement that "Plaintiff did not exhaust his administrative remedies."

For years Plaintiff has been objecting to Defendants actions for taking his money for federal taxes that he does not owe. Plaintiff has filed claims for relief, has mailed numerous letters to Defendants seeking relief and has even asked for a collection due process hearing. All to no avail. This lawsuit is just another attempt by Plaintiff to seek remedy.

**OBJECTION #5:**

Plaintiff objects to the magistrate's statement that Plaintiff's Amended Complaint is futile.

Plaintiff's Amended Complaint clearly sets forth the illegal acts of Defendants and can withstand a Rule 12 motion to dismiss.

**OBJECTION #6:**

Plaintiff objects to the magistrate's statement that "42 U.S.C. § 1983 provides no relief against those who act pursuant to federal rather than state law."

Plaintiff submits that this statement is ridiculous!

42 USC 1983 is a *federal* statute, so how can it *not* apply to federal law and only state law?

Referring to Objection #2, *supra.*, 42 USC 1983 states "under *any* statute, ordinance, regulation, custom, or usage" which means federal, state, local, etc.

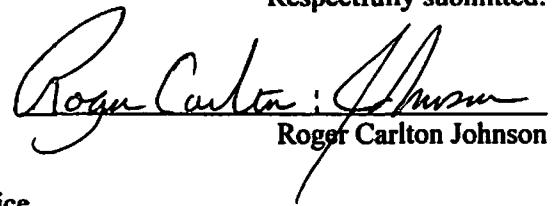
Plaintiff questions the competency of the magistrate at this point.

**CONCLUSION**

In light of the herein facts, the magistrate's recommendation should be rejected, because failure to do so will prevent Plaintiff from legitimately using the court process to vindicate the constitutionally protected rights for himself and others. This would reduce the First Amendment to an unenforceable constitutional protection because it denies Plaintiff's right to redress his grievance in his complaint. It would reduce the Fifth Amendment to an unenforceable constitutional protection because Plaintiff will be deprived of property without due process of law. It would reduce the Seventh Amendment to an unenforceable constitutional protection because Plaintiff will be denied his right to a trial by jury as this controversy exceeds twenty dollars.

Respectfully submitted:

Dated September 28, 2017

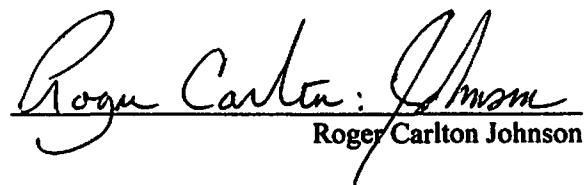


Roger Carlton Johnson  
Roger Carlton Johnson

**Certificate of Service**

Roger C. Johnson hereby certifies that a true and correct copy of the foregoing has been served via First Class U.S. Mail to the following on the above date:

Jeremy L. Burkhardt  
Trial Attorney, Tax Division  
USDOJ  
POB 55, Ben Franklin Station  
Washington, D.C. 20044



Roger Carlton Johnson  
Roger Carlton Johnson